

Article - Tax - General

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§13–807.

(a) A tax collector may file a notice of tax lien with the clerk of the circuit court for the county where the property that is subject to the lien is located.

(b) (1) On receipt of a notice of tax lien, the clerk of a circuit court promptly shall:

- (i) record and index the lien; and
- (ii) enter the lien in the judgment docket of the court.

(2) The docket entry shall include:

(i) the name of the person whose property is subject to the tax lien; and

- (ii) the amount and date of the tax lien.

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